



Trustees' Financial Summary

FY2015-16

Submit ID: 0937-92283422

53 Valley County

0937 Nashua K-12 Schools

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Amanda Engstrom **Phone #:** (406) 746-3411

(Signature)

(Date)

Chair, Board of Trustees: Cole Sibley

(Signature)

(Date)

County Superintendant Lynne Nyquist

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
056	Vo Ed Family & Consumer Science	STATE		State
066	Vo Ed Tech Ed/Industrial Arts	STATE		State
085	Blue Jeans Day Donations	LOCAL		
097	Miscellaneous	LOCAL	097	
099	Investment Income	LOCAL	099	
125	Project Classroom-Fahlgren	LOCAL		
126	Project Classroom-Schemmel	LOCAL		
127	Project Classroom-Eiland	LOCAL		
130	NW Farm Credit Service Rural Grant	LOCAL		
136	Monsanto Grant-STEM	LOCAL		
365	State OTO Indian Education for All	STATE		state
376	Jobs for Montana Graduates-MS	STATE		State
386	Jobs for Montana Graduates-HS	STATE		State
396	ACT Plus Writing Admin	STATE		State
416	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
426	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
576	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
910	Budget Amendment			

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	152,649.07	59,790.77	248,031.19	9,275.13
02	Taxes Receivable - Real and Personal (120-149)	9,683.42	1,049.87	1,199.63	
03	Taxes Receivable - Protested (150-159)	0.01		0.01	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	162,332.50	60,840.64	249,230.83	9,275.13
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	9,683.43	1,049.87	1,199.64	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	152,649.07	59,790.77	248,031.19	9,275.13
52	TOTAL FUND BALANCE/EQUITY	152,649.07	59,790.77	248,031.19	9,275.13
53	TOTAL LIABILITIES AND FUND BALANCE	162,332.50	60,840.64	249,230.83	9,275.13

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		69,432.29	81,161.31	18,541.04
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		69,432.29	81,161.31	18,541.04
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		69,432.29	81,161.31	18,541.04
52	TOTAL FUND BALANCE/EQUITY		69,432.29	81,161.31	18,541.04
53	TOTAL LIABILITIES AND FUND BALANCE		69,432.29	81,161.31	18,541.04

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,588.38		13,257.72	13,224.73
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,588.38		13,257.72	13,224.73
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,588.38		13,257.72	13,224.73
52	TOTAL FUND BALANCE/EQUITY	1,588.38		13,257.72	13,224.73
53	TOTAL LIABILITIES AND FUND BALANCE	1,588.38		13,257.72	13,224.73

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			282,852.17	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			282,852.17	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			282,852.17	
52	TOTAL FUND BALANCE/EQUITY			282,852.17	
53	TOTAL LIABILITIES AND FUND BALANCE			282,852.17	

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	25,737.94	44,286.51		
02	Taxes Receivable - Real and Personal (120-149)	873.76			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	26,611.70	44,286.51		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	873.76			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	25,737.94	44,286.51		
52	TOTAL FUND BALANCE/EQUITY	25,737.94	44,286.51		
53	TOTAL LIABILITIES AND FUND BALANCE	26,611.70	44,286.51		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	34,234.17	793.10		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	34,234.17	793.10		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	34,234.17	793.10		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	34,234.17	793.10		
53	TOTAL LIABILITIES AND FUND BALANCE	34,234.17	793.10		

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			47,713.02	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			47,713.02	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			47,713.02	
52	TOTAL FUND BALANCE/EQUITY			47,713.02	
53	TOTAL LIABILITIES AND FUND BALANCE			47,713.02	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,235.06	63,183.60		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	3,235.06	63,183.60		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	3,235.06	63,183.60		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	3,235.06	63,183.60		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	3,235.06	63,183.60		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	426,495.86	423,700.19
1112	District Levy - Personal Property	6,635.97	15,982.37
1113	District Levy - Heavy Motor Vehicles	0.00	4,480.70
1114	District Levy - Pers Prop/Mobile Homes	1,609.11	2,351.77
1190	Penalties and Interest on Taxes	992.86	867.98
3110	Direct State Aid	537,467.45	555,427.58
3111	Quality Educator	53,235.00	59,178.13
3112	At Risk Student	5,488.45	5,212.69
3113	Indian Education For All	2,754.00	2,735.28
3114	American Indian Achievement Gap	6,600.00	6,355.00
3115	State Spec Ed Allowable Cost Pymt to Districts	31,550.81	25,603.20
3116	Data For Achievement	2,025.00	2,620.00
3118	Natural Resource Development	3,830.08	6,235.56
3120	State Guaranteed Tax Base Aid	184,086.85	175,171.00
3444	State School Block Grant	98,814.87	98,814.87
3446	SB96 Block Grant Reimbursement	5,946.76	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,367,533.07	1,384,736.32

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	476,264.75	462,940.24	
			2XX Personal Services - Employee Benefits	59,548.62	54,134.21	
			4XX Purchased Property Services	200.00	1,375.00	
			5XX Other Purchased Services	2,298.82	2,507.30	
			6XX Supplies and Materials	5,437.60	16,677.45	
			8XX Other Expenditures	40.00	0.00	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	52,677.50	38,542.77	
			2XX Personal Services - Employee Benefits	229.78	197.84	
			5XX Other Purchased Services	2,462.76	4,749.30	
			6XX Supplies and Materials	2,105.60	2,502.55	
			810 Dues and Fees	95.00	865.00	
		221X	Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services	155.00	260.00	
			5XX Other Purchased Services	2,443.75	3,916.58	
			6XX Supplies and Materials	777.00	84.96	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees	0.00	3,226.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	23,545.96	25,388.01
			2XX Personal Services - Employee Benefits	3,224.97	3,366.09
			3XX Purchased Professional and Technical Services	62,774.73	51,550.84
			4XX Purchased Property Services	93.00	0.00
			5XX Other Purchased Services	113.90	0.00
			6XX Supplies and Materials	11,650.33	13,063.61
			7XX Property and Equipment Acquisition	0.00	751.06
			810 Dues and Fees	325.00	325.00
			8XX Other Expenditures	289.00	304.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	54,742.92	56,112.74
			2XX Personal Services - Employee Benefits	6,777.59	8,126.94
			3XX Purchased Professional and Technical Services	6,670.06	8,589.36
			5XX Other Purchased Services	7,531.88	12,190.77
			6XX Supplies and Materials	1,599.66	1,006.89
			810 Dues and Fees	4,385.18	7,271.68
			8XX Other Expenditures	783.00	500.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	27,436.27	28,611.75
			2XX Personal Services - Employee Benefits	121.81	139.14
			3XX Purchased Professional and Technical Services	0.00	300.00
			4XX Purchased Property Services	1,431.20	526.53
			5XX Other Purchased Services	4,643.56	4,440.20
			6XX Supplies and Materials	8,950.56	9,418.11
			7XX Property and Equipment Acquisition	0.00	11,096.00
			8XX Other Expenditures	102.00	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	31,021.42	32,282.77
			2XX Personal Services - Employee Benefits	135.24	155.82
			5XX Other Purchased Services	2,310.54	3,546.91
			6XX Supplies and Materials	4,540.51	5,104.67
			810 Dues and Fees	125.00	425.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	91,762.66	97,278.20
			2XX Personal Services - Employee Benefits	22,541.19	22,684.74
			3XX Purchased Professional and Technical Services	508.30	1,180.41
			4XX Purchased Property Services	68,394.74	71,332.70
			5XX Other Purchased Services	38,643.00	20,386.00
			6XX Supplies and Materials	25,776.46	50,684.14
			7XX Property and Equipment Acquisition	0.00	7,070.40



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			8XX Other Expenditures	511.00	185.00
		4XXX	Facilities Acquisition and Construction Services		
			6XX Supplies and Materials	0.00	2,925.00
280	Special Education - Local and State				
		1XXX	Instruction		
			1XX Personal Services - Salaries	41,081.61	33,027.22
			2XX Personal Services - Employee Benefits	6,026.28	2,270.72
			6XX Supplies and Materials	375.06	1,166.65
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	9,525.94	10,247.90
			2XX Personal Services - Employee Benefits	3,804.54	3,686.50
			3XX Purchased Professional and Technical Services	2,234.00	4,081.81
			810 Dues and Fees	30.00	30.00
316	Data For Achievement				
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	0.00	376.00
			6XX Supplies and Materials	2,025.00	2,244.00
365	Indian Education for All - OTO & Ongoing				
		1XXX	Instruction		
			6XX Supplies and Materials	240.00	0.00
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	105.00	0.00
			2XX Personal Services - Employee Benefits	7.62	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction		
			1XX Personal Services - Salaries	73,573.25	44,809.61
			2XX Personal Services - Employee Benefits	9,699.78	6,640.08
			6XX Supplies and Materials	2,404.51	307.13
			810 Dues and Fees	100.00	0.00
710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities		
			1XX Personal Services - Salaries	7,975.56	13,974.00
			2XX Personal Services - Employee Benefits	105.71	204.64
			5XX Other Purchased Services	1,057.48	1,256.24
			6XX Supplies and Materials	559.83	1,286.32
720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics		
			1XX Personal Services - Salaries	29,849.01	27,641.00
			2XX Personal Services - Employee Benefits	411.47	1,070.02
			4XX Purchased Property Services	1,914.64	0.00
			5XX Other Purchased Services	1,539.92	2,884.82
			6XX Supplies and Materials	3,406.37	10,662.57



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
			810 Dues and Fees	0.00	3,250.00	
			8XX Other Expenditures	827.40	710.00	
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries	2,237.39	0.00	
			2XX Personal Services - Employee Benefits	420.58	0.00	
			3XX Purchased Professional and Technical Services	1,800.00	0.00	
			6XX Supplies and Materials	18,172.13	34,156.96	
			7XX Property and Equipment Acquisition	0.00	10,960.53	
			8XX Other Expenditures	0.00	1,277.65	
	999 Undistributed					
		61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds	7,577.58	3,424.72	
910 Budget Amendment						
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			6XX Supplies and Materials	0.00	992.86	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,347,286.48	1,372,939.63	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					140,852.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,384,736.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,372,939.63	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					152,649.07	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	71,347.69	44,225.61
	1112 District Levy - Personal Property	1,112.14	1,656.89
	1113 District Levy - Heavy Motor Vehicles	0.00	464.51
	1114 District Levy - Pers Prop/Mobile Homes	270.23	326.54
	1190 Penalties and Interest on Taxes	166.83	116.49
	1510 Interest Earnings	41.57	143.95
	2220 County On-Schedule Trans Reimb	18,272.82	17,081.38
	3210 State On-Schedule Trans Reimb	18,272.82	17,081.38
	3444 State School Block Grant	6,521.06	6,521.06
	3446 SB96 Block Grant Reimbursement	999.98	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		117,005.14	87,617.81

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		13,685.70	14,028.18
		2XX Personal Services - Employee Benefits		1,392.77	1,575.61
	25XX Support Services - Business				
		1XX Personal Services - Salaries		10,897.67	11,824.42
		2XX Personal Services - Employee Benefits		50.35	59.76
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		2,272.46	1,969.25
		5XX Other Purchased Services		10,283.00	5,500.00
		6XX Supplies and Materials		87.45	327.64
		8XX Other Expenditures		0.00	31.00
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		39,530.15	38,373.74
		2XX Personal Services - Employee Benefits		4,717.27	4,425.57
		3XX Purchased Professional and Technical Services		1,681.83	1,259.74
		4XX Purchased Property Services		1,261.81	0.00
		5XX Other Purchased Services		609.00	592.20
		6XX Supplies and Materials		14,449.23	12,029.55
		810 Dues and Fees		20.00	0.00
		8XX Other Expenditures		36.00	32.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				100,974.69	92,028.66



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Schedule Of Changes Worksheet					Fund Code 10
Beginning Fund Balance					64,201.62 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					87,617.81 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					92,028.66 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					59,790.77 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	43,957.57	53,109.61
	1112 District Levy - Personal Property	673.10	2,007.33
	1113 District Levy - Heavy Motor Vehicles	0.00	562.76
	1114 District Levy - Pers Prop/Mobile Homes	165.50	264.09
	1190 Penalties and Interest on Taxes	102.37	102.26
	1510 Interest Earnings	220.39	838.17
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		45,118.93	56,884.22

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
		7XX Property and Equipment Acquisition		105,500.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				105,500.00	0.00

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance	191,146.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	56,884.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	248,031.19	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1611 National School Lunch Program	0.00	33,695.56
	1621 Lunch Sales	32,614.64	0.00
	1900 Other Revenue from Local Sources	3,743.89	7,064.00
	3220 State Food Services Match	0.00	209.43
	4550 Federal Child Nutrition	26,668.11	20,872.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		63,026.64	61,841.77

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	42,752.55	39,998.44
			2XX Personal Services - Employee Benefits	4,447.83	2,303.56
			4XX Purchased Property Services	236.00	243.00
			5XX Other Purchased Services	1,920.41	1,179.28
			6XX Supplies and Materials	27,039.35	15,330.06
			810 Dues and Fees	122.50	35.50
			8XX Other Expenditures	334.75	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				76,853.39	59,089.84

Schedule Of Changes Worksheet			Fund Code 12
Beginning Fund Balance			6,523.20 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			61,841.77 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			59,089.84 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			9,275.13 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	2240 County Retirement Distribution	154,848.46	187,315.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>154,848.46</u>	<u>187,315.48</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	77,334.08	77,614.12
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	8,072.15	6,301.84
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	3,896.01	4,114.60
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	11,463.80	11,623.69
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	4,564.78	4,641.55
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	6,740.31	6,802.87
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	14,351.18	14,546.47
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	4,626.84	5,165.61
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	10,919.87	3,983.80
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	2,149.60	1,610.82
	365 Indian Education for All - OTO & Ongoing				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	8.50	0.00
	392 State Career & Technical Ed Entitlement - Business				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	4,859.70	5,205.47
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	3,253.53	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	3,361.30	1,710.47
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			2XX Personal Services - Employee Benefits	1,192.07	1,999.13
	720	School Sponsored Athletics			
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	5.35	0.00
		35XX	Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits	4,117.92	3,707.31
	910	Food Services			
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	6,976.00	6,455.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				167,892.99	155,483.59

Schedule Of Changes Worksheet					Fund Code 14
Beginning Fund Balance					37,600.40 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					187,315.48 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					155,483.59 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					69,432.29 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
056	Vo Ed Family & Consumer Science	
	3900 State Career & Technical Ed Entitlement	1,131.00
066	Vo Ed Tech Ed/Industrial Arts	
	3900 State Career & Technical Ed Entitlement	1,192.00
085	Blue Jeans Day Donations	
	1900 Other Revenue from Local Sources	338.00
097	Miscellaneous	
	1900 Other Revenue from Local Sources	3,541.79
099	Investment Income	
	1510 Interest Earnings	242.56
125	Project Classroom-Fahlgren	
	1900 Other Revenue from Local Sources	250.00
126	Project Classroom-Schemmel	
	1900 Other Revenue from Local Sources	247.92
127	Project Classroom-Eiland	
	1900 Other Revenue from Local Sources	250.00
130	NW Farm Credit Service Rural Grant	
	1900 Other Revenue from Local Sources	1,500.00
136	Monsanto Grant-STEM	
	1900 Other Revenue from Local Sources	10,000.00
376	Jobs for Montana Graduates-MS	
	3290 State - Other State Grants	1,500.00
386	Jobs for Montana Graduates-HS	
	3290 State - Other State Grants	3,000.00
396	ACT Plus Writing Admin	
	4710 GEAR UP	200.00
416	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,507.00
426	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	54,363.00
576	IDEA Part B (Trans from Coop)	
	5700 Resources Transferred from Other School Districts or Cooperatives	23,588.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		110,851.27



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
056	Vo Ed Family & Consumer Science				
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			6XX Supplies and Materials		1,131.00
			056 Subtotal		1,131.00
066	Vo Ed Tech Ed/Industrial Arts				
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			6XX Supplies and Materials		1,192.00
			066 Subtotal		1,192.00
125	Project Classroom-Fahlgren				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services		250.00
			125 Subtotal		250.00
126	Project Classroom-Schemmel				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		247.92
			126 Subtotal		247.92
127	Project Classroom-Eiland				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		250.00
			127 Subtotal		250.00
130	NW Farm Credit Service Rural Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			6XX Supplies and Materials		1,500.00
			130 Subtotal		1,500.00
136	Monsanto Grant-STEM				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		8,593.38
			136 Subtotal		8,593.38
365	State OTO Indian Education for All				
	1XX	Regular Education Programs - Elementary/Secondary			
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		550.00
			365 Subtotal		550.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
376	Jobs for Montana Graduates-MS				
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			5XX Other Purchased Services		178.87
			6XX Supplies and Materials		321.13
			376 Subtotal		500.00
386	Jobs for Montana Graduates-HS				
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			5XX Other Purchased Services		2,638.43
			6XX Supplies and Materials		361.57
			386 Subtotal		3,000.00
396	ACT Plus Writing Admin				
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			5XX Other Purchased Services		108.25
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		74.99
			2XX Personal Services - Employee Benefits		16.76
			396 Subtotal		200.00
416	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			6XX Supplies and Materials		4,494.17
		21XX	Support Services - Students		
			6XX Supplies and Materials		500.00
		222X	Educational Media Services		
			6XX Supplies and Materials		3,762.83
		23XX	Support Services - General Administration		
			3XX Purchased Professional and Technical Services		750.00
			416 Subtotal		9,507.00
426	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		39,600.12
			2XX Personal Services - Employee Benefits		12,696.00
			6XX Supplies and Materials		439.00
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		1,627.88
			426 Subtotal		54,363.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
576	IDEA Part B (Trans from Coop)				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		17,375.77
			2XX Personal Services - Employee Benefits		6,212.23
			576 Subtotal		23,588.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					104,872.30

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	75,182.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	110,851.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	104,872.30	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	81,161.31	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
056 Vo Ed Family & Consumer Science	1,131.00	1,131.00	0.00
066 Vo Ed Tech Ed/Industrial Arts	1,192.00	1,192.00	0.00
085 Blue Jeans Day Donations	338.00	0.00	338.00
097 Miscellaneous	3,541.79	0.00	3,541.79
099 Investment Income	242.56	0.00	242.56
125 Project Classroom-Fahlgren	250.00	250.00	0.00
126 Project Classroom-Schemmel	247.92	247.92	0.00
127 Project Classroom-Eiland	250.00	250.00	0.00
130 NW Farm Credit Service Rural Grant	1,500.00	1,500.00	0.00
136 Monsanto Grant-STEM	10,000.00	8,593.38	1,406.62
365 State OTO Indian Education for All	0.00	550.00	-550.00
376 Jobs for Montana Graduates-MS	1,500.00	500.00	1,000.00
386 Jobs for Montana Graduates-HS	3,000.00	3,000.00	0.00
396 ACT Plus Writing Admin	200.00	200.00	0.00
416 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	9,507.00	9,507.00	0.00
426 Title I, Part A, Improving Basic Programs	54,363.00	54,363.00	0.00
576 IDEA Part B (Trans from Coop)	23,588.00	23,588.00	0.00
Total	110,851.27	104,872.30	5,978.97



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	23.48	70.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>23.48</u>	<u>70.84</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance					18,470.20 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					70.84 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					18,541.04 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 18
PRC	Revenue		2015 Value	2016 Value
	1982 Summer Session - Driver's Education Fees		1,350.00	1,350.00
	3260 State Driver's Education Reimbursement		1,458.28	1,049.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			2,808.28	2,399.93

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		3,909.37	2,200.16
		2XX Personal Services - Employee Benefits		22.92	13.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,932.29	2,213.51

Schedule Of Changes Worksheet							Fund Code 18
Beginning Fund Balance							1,401.96 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							2,399.93 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							2,213.51 (3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
							0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)							1,588.38 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 20
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	12.59	39.33	
	1910 Rentals	16,832.50	15,550.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		16,845.09	15,589.33	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		3,915.07	5,386.05
		5XX Other Purchased Services		2,550.00	1,300.00
		6XX Supplies and Materials		62.78	5.99
		8XX Other Expenditures		200.00	2,277.78
	4XXX Facilities Acquisition and Construction Services				
		7XX Property and Equipment Acquisition		8,400.00	8,400.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				15,127.85	17,369.82

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					15,038.21 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					15,589.33 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					17,369.82 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,257.72 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	7.72	31.52
	5300 Operating Transfers from Other Funds	7,577.58	3,424.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,585.30	3,456.24

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	1,243.38	0.00
			2XX Personal Services - Employee Benefits	7.29	0.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	3,613.36	0.00
			2XX Personal Services - Employee Benefits	262.41	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	2,977.58	0.00
			2XX Personal Services - Employee Benefits	17.47	0.00
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	630.00	0.00
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	3.69	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	0.00	1,131.02
			2XX Personal Services - Employee Benefits	0.00	84.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				8,755.18	1,215.82



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Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance					10,984.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,456.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,215.82	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,224.73	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	114.46	774.84
	1900 Other Revenue from Local Sources	864.90	0.00
	4820 Federal Impact Aid - Title VIII	173,539.71	123,997.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		174,519.07	124,772.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	20,360.00	1,587.34
			2XX Personal Services - Employee Benefits	92.95	9.63
			6XX Supplies and Materials	24,165.87	0.00
			7XX Property and Equipment Acquisition	1,373.32	0.00
			8XX Other Expenditures	0.00	690.00
	21XX Support Services - Students				
			6XX Supplies and Materials	3,771.23	0.00
	221X Improvement of Instruction Services				
			810 Dues and Fees	3,268.00	0.00
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	1,000.00	0.00
			2XX Personal Services - Employee Benefits	5.86	0.00
			810 Dues and Fees	1,447.50	0.00
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	1,000.00	0.00
			2XX Personal Services - Employee Benefits	5.86	0.00
			7XX Property and Equipment Acquisition	344.28	0.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	1,000.00	0.00
			2XX Personal Services - Employee Benefits	5.86	0.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	750.00	0.00
			2XX Personal Services - Employee Benefits	54.47	0.00
			4XX Purchased Property Services	3,727.37	0.00
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	8,660.00	0.00
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	1,250.00	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	33.71	0.00
			6XX Supplies and Materials	230.60	7,389.85
			7XX Property and Equipment Acquisition	889.78	0.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	2,750.00	0.00
			2XX Personal Services - Employee Benefits	199.71	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>76,386.37</u>	<u>9,676.82</u>

Schedule Of Changes Worksheet					Fund Code 26
Beginning Fund Balance					167,756.99 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					124,772.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					9,676.82 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					282,852.17 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	37,705.37	38,260.52
	1112 District Levy - Personal Property	602.69	1,443.52
	1113 District Levy - Heavy Motor Vehicles	0.00	404.69
	1114 District Levy - Pers Prop/Mobile Homes	143.60	213.09
	1190 Penalties and Interest on Taxes	88.15	74.67
	1510 Interest Earnings	20.32	0.00
	3281 State Technology Aid	1,252.22	1,244.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>39,812.35</u>	<u>41,640.84</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		222X	Educational Media Services		
			6XX Supplies and Materials	37,857.75	32,280.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>37,857.75</u>	<u>32,280.86</u>

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance					16,377.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					41,640.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					32,280.86	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					25,737.94	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	32.38	127.20
	3445 State Combined Fund School Block Grant	10,575.51	10,575.51
	3447 SB96 Combined Block Grant Reimbursement	1,141.79	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		11,749.68	10,702.71

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						33,583.80 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						10,702.71 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						44,286.51 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		44.65	109.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			44.65	109.88

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60	
PRC	Program	Function	Object		2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary					
		26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services		6,689.70	2,296.00
			6XX Supplies and Materials		2,851.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					9,540.70	2,296.00

Schedule Of Changes Worksheet						Fund Code 60	
Beginning Fund Balance						36,420.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						109.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,296.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						34,234.17	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	71,097.71	80,544.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>71,097.71</u>	<u>80,544.31</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	71,243.95	84,312.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>71,243.95</u>	<u>84,312.05</u>

Schedule Of Changes Worksheet Fund Code 84

Beginning Fund Balance	51,480.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	80,544.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	84,312.05	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	47,713.02	(5)



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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	27,620.08	10,050.00
XX	39X	1XXX	112 Certified Teacher Staff Salaries	73,573.25	44,809.61
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	448,347.56	457,325.70
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	18,125.84	3,439.60
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	1,634.59	1,681.60
XX	XXX	26XX	41X Energy Utility Services	53,827.21	46,098.04
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	8,400.00	8,400.00
XX	XXX	4XXX	725 Major Construction Services	8,660.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	19,202.40
b. Related Services Block Grant Entitlement	6,400.80
c. Total Entitlements Subject to Reversion	25,603.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	34,052.26
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	61,870.65
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	33,027.22	0.00	0.00	0.00	0.00
280	1XXX	2XX	2,270.72	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,166.65	0.00	0.00	0.00	7,389.85
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	10,247.90	0.00	0.00	0.00	0.00
280	21XX	2XX	3,686.50	0.00	0.00	0.00	0.00
280	21XX	3XX	4,081.81	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			54,480.80	0.00	0.00	0.00	7,389.85

61,870.65

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0937-92283422

53 Valley County

0937 Nashua K-12 Schools

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Buildings	2,352,931.46	0.00	0.00	0.00	2,352,931.46
Machinery and Equipment	587,891.89	0.00	19,056.53	18,944.50	588,003.92
Totals at Historical Cost	2,940,823.35	0.00	19,056.53	18,944.50	2,940,935.38
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,940,823.35	0.00	19,056.53	18,944.50	2,940,935.38

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Unallocated	113,886.87	0.00	-17,943.46
Total Depreciation for FY2016	113,886.87	0.00	-17,943.46

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0937-92283422

53 Valley County

0937 Nashua K-12 Schools

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	44,983.42	6,029.49	0.00	0.00	51,012.91	51,012.91	0.00
Other Post Employment Benefits	5,700.00	0.00	0.00	0.00	5,700.00	5,700.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	50,683.42	6,029.49	0.00	0.00	56,712.91	56,712.91	0.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0937-92283422

53 Valley County

0937 Nashua K-12 Schools

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	232,289.04	8,726.52	0.00	241,015.56
Net Pension - TRS	924,402.00	90,112.00	0.00	1,014,514.00